Vietnam Tariff Intelligence

# Detalle del SA 8538.90.13

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|---|---|
| **Código SA** | 8538.90.13 |
| **Descripción** | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37 / - Other: / - - For a voltage not exceeding 1,000 V: / - - - Parts of goods of subheading 8537.10.20 |
| **Unidad** | chiếc |
| **Generado** | 10/11/2026 03:57:38 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/85389013/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 18 | 18% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15897 |
| Preferencial (NMF) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15897 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15897 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 4.8 | 4,8% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15235 |
| ATIGA | 2022 | 2022 | 0 | AT!E15167 |
| ATIGA | 2023 | 2023 | 0 | AT!F15167 |
| ATIGA | 2024 | 2024 | 0 | AT!G15167 |
| ATIGA | 2025 | 2025 | 0 | AT!H15167 |
| ATIGA | 2026 | 2026 | 0 | AT!I15167 |
| ATIGA | 2027 | 2027 | 0 | AT!J15167 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15223 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15223 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15223 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15223 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15223 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15223 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15224 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15224 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15224 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15224 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15224 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15224 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15225 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15173 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15181 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15181 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15181 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15181 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15181 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15181 |
| VKFTA | 2022 | 2022 | 0 | VK!E15221 |
| VKFTA | 2023 | 2023 | 0 | VK!F15221 |
| VKFTA | 2024 | 2024 | 0 | VK!G15221 |
| VKFTA | 2025 | 2025 | 0 | VK!H15221 |
| VKFTA | 2026 | 2026 | 0 | VK!I15221 |
| VKFTA | 2027 | 2027 | 0 | VK!J15221 |
| VCFTA | 2022 | 2022 | 2 | VC!D15278 |
| VCFTA | 2023 | 2023 | 1 | VC!E15278 |
| VCFTA | 2024 | 2024 | 0 | VC!F15278 |
| VCFTA | 2025 | 2025 | 0 | VC!G15278 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15278 |
| VCFTA | 2027 | 2027 | 0 | VC!I15278 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15257 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15257 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15257 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15257 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15257 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15257 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15255 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15255 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15255 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15255 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15255 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15255 |
| EVFTA | 2022 | 2022 | 6 | EV-NK!D15261 |
| EVFTA | 2023 | 2023 | 4 | EV-NK!E15261 |
| EVFTA | 2024 | 2024 | 2 | EV-NK!F15261 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15261 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15261 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15261 |
| UKVFTA | 2022 | 2022 | 6 | UKV!D15260 |
| UKVFTA | 2023 | 2023 | 4 | UKV!E15260 |
| UKVFTA | 2024 | 2024 | 2 | UKV!F15260 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15260 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15260 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15260 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15251 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15251 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15251 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15251 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15251 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15251 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15251 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15248 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15248 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15248 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15248 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15248 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15248 |
| RCEP B | 2022 | 2022 | 0 | B!D15248 |
| RCEP B | 2023 | 2023 | 0 | B!E15248 |
| RCEP B | 2024 | 2024 | 0 | B!F15248 |
| RCEP B | 2025 | 2025 | 0 | B!G15248 |
| RCEP B | 2026 | 2026 | 0 | B!H15248 |
| RCEP B | 2027 | 2027 | 0 | B!I15248 |
| RCEP C | 2022 | 2022 | 0 | C!D15248 |
| RCEP C | 2023 | 2023 | 0 | C!E15248 |
| RCEP C | 2024 | 2024 | 0 | C!F15248 |
| RCEP C | 2025 | 2025 | 0 | C!G15248 |
| RCEP C | 2026 | 2026 | 0 | C!H15248 |
| RCEP C | 2027 | 2027 | 0 | C!I15248 |
| RCEP D | 2022 | 2022 | 0 | D!D15247 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15247 |
| RCEP D | 2024 | 2024 | 0 | D!F15247 |
| RCEP D | 2025 | 2025 | 0 | D!G15247 |
| RCEP D | 2026 | 2026 | 0 | D!H15247 |
| RCEP D | 2027 | 2027 | 0 | D!I15247 |
| RCEP E | 2022 | 2022 | 0 | E!D15251 |
| RCEP E | 2023 | 2023 | 0 | E!E15251 |
| RCEP E | 2024 | 2024 | 0 | E!F15251 |
| RCEP E | 2025 | 2025 | 0 | E!G15251 |
| RCEP E | 2026 | 2026 | 0 | E!H15251 |
| RCEP E | 2027 | 2027 | 0 | E!I15251 |
| RCEP F | 2022 | 2022 | 0 | F!D15248 |
| RCEP F | 2023 | 2023 | 0 | F!E15248 |
| RCEP F | 2024 | 2024 | 0 | F!F15248 |
| RCEP F | 2025 | 2025 | 0 | F!G15248 |
| RCEP F | 2026 | 2026 | 0 | F!H15248 |
| RCEP F | 2027 | 2027 | 0 | F!I15248 |
| VIFTA | 2024 | 2024 | 9,6 | VI!F14213 |
| VIFTA | 2025 | 2025 | 7.2 | VI!G14213 |
| VIFTA | 2026 | 2026 | 4.8 | VI!H14213 |
| VIFTA | 2027 | 2027 | 2.4 | VI!I14213 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8538.90 has 5 lines; 8538.90.13 is distinguished from its siblings by: Parts of goods of subheading 8537.10.20. | 8538.90.11 Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19; 8538.90.12 Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39; 8538.90.19 Other; 8538.90.20 For a voltage exceeding 1,000 V | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| OR-001 | YELLOW | Country of origin not provided | FTA eligibility cannot be assessed without the country of origin. | | | Enter the country of origin to compare preferential schedules. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8538.90.13. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 12% for 8538.90.13 was checked against BT2026 (cell BT2026!N15897), basis 26/2023/NĐ-CP. | | 26/2023/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.